



25 Sigourney Street  
Hartford CT 06106-5032

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**SN 2003(19)**

**SPECIAL NOTICE**

**2003 Legislation Affecting the Motor Carrier Road Tax**

**Purpose:** This Special Notice discusses 2003 legislation affecting the motor carrier road tax.

**Effective Date:** June 18, 2003.

**Statutory Authority:** Conn. Gen. Stat. §12-478, as amended by 2003 Conn. Pub. Acts 107, §7; and 2003 Conn. Pub. Acts 107, §11, repealing Conn. Gen. Stat. §12-484a.

**Charter or Special Operations Provisions Repealed:**

The provisions of the Motor Carrier Road Tax Act (Conn. Gen. Stat. §12-478 et seq.) under which any motor carrier primarily engaged in transporting passengers in motor buses on a regularly scheduled basis, could elect to omit its charter or special operations in filing its quarterly motor carrier road tax return provided its charter or special operations constituted a small percentage of its total operations in Connecticut, has been repealed. As a result:

- Miles traveled in Connecticut attributable to transporting passengers in motor buses in charter or special operations may not be subtracted from:
  - The miles reported to be traveled in Connecticut, or
  - The miles reported to be traveled everywhere.
- Fuel used in Connecticut attributable to transporting passengers in motor buses in charter or special operations may not be subtracted from:
  - Fuel reported to be used in operations in Connecticut, or
  - Fuel reported to be used in operations everywhere.
- Fuel purchased in Connecticut attributable to transporting passengers in motor buses in charter or special operations may not be subtracted from fuel reported to be purchased in Connecticut.

**Effect on Other Documents:** None affected.

**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by DRS.

**For Further Information on the Motor Carrier Road Tax:**

For further information on the motor carrier road tax, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

**Paperless Filing Methods (fast, easy, free, and confidential):**

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line* or call **860-947-1988**.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line*.

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